

Name \_\_\_\_\_ Date \_\_\_\_\_ Class \_\_\_\_\_

MASTERY PROBLEM 14-M, continued  
[1, 2]

Mastery Problem 14-M begins on page 166.

## GENERAL LEDGER

## ACCOUNT Cash

ACCOUNT NO. 1110

DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE	
					DEBIT	CREDIT
19-- Nov. 1	Balance	✓			16 9 3 0 00	
30		20	20 6 4 3 50		37 5 7 3 50	
30		20		15 5 1 0 00	22 0 6 3 50	

## ACCOUNT Accounts Receivable

ACCOUNT NO. 1130

DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE	
					DEBIT	CREDIT
19-- Nov. 1	Balance	✓			2 7 8 2 50	
30		20	2 1 1 4 70		4 8 9 7 20	
30		20		2 7 8 2 50	2 1 1 4 70	

## ACCOUNT Supplies—Office

ACCOUNT NO. 1150

DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE	
					DEBIT	CREDIT
19-- Nov. 1	Balance	✓			2 9 6 0 00	
26		20	8 3 00		3 0 4 3 00	

## ACCOUNT Supplies—Store

ACCOUNT NO. 1160

DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE	
					DEBIT	CREDIT
19-- Nov. 1	Balance	✓			3 4 2 0 00	
28		20	1 0 6 00		3 5 2 6 00	

## ACCOUNT Accounts Payable

ACCOUNT NO. 2110

DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE	
					DEBIT	CREDIT
19-- Nov. 1	Balance	✓				10 4 1 5 00
30		20	11 5 5 1 00		1 1 3 6 00	
30		20		10 4 7 6 00		9 3 4 0 00

## ACCOUNT Sales Tax Payable

ACCOUNT NO. 2120

DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE	
					DEBIT	CREDIT
19-- Nov. 1	Balance	✓				1 1 1 0 00
30		20		1 1 3 0 70		2 2 4 0 70